UNITED STATES PATENT AND TRADEMARK OFFICE

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EXAMINER
THEIN, MARIA TERESA T

ART UNIT	PAPER NUMBER
3627	

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Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE <u>3</u> MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.
- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1)☒ Responsive to communication(s) filed on <u>03 October 2008</u>.

2a)☒ This action is **FINAL**. 2b)☐ This action is non-final.

3)☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4)☒ Claim(s) <u>1,3,9-11,19 and 20</u> is/are pending in the application.

    4a) Of the above claim(s) _____ is/are withdrawn from consideration.

5)☐ Claim(s) _____ is/are allowed.

6)☒ Claim(s) <u>1, 3, 9-11, 19 and 20</u> is/are rejected.

7)☐ Claim(s) _____ is/are objected to.

8)☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9)☐ The specification is objected to by the Examiner.

10)☐ The drawing(s) filed on _____ is/are: a)☐ accepted or b)☐ objected to by the Examiner.

    Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).

    Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11)☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12)☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

    a)☐ All b)☐ Some * c)☐ None of:

        1.☐ Certified copies of the priority documents have been received.

        2.☐ Certified copies of the priority documents have been received in Application No. _____.

        3.☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

    * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1)☐ Notice of References Cited (PTO-892)

2)☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)

3)☐ Information Disclosure Statement(s) (PTO/SB/08)
    Paper No(s)/Mail Date _____.

4)☐ Interview Summary (PTO-413)
    Paper No(s)/Mail Date. _____ .

5)☐ Notice of Informal Patent Application

6)☐ Other: _____ .

DETAILED ACTION

Applicants' "Response to Non-Final Office Action of July 28, 2008" has been

considered.

Claims 1, 3, 9-11, 19 and 20 remain pending in this application.

Claim Rejections - 35 USC § 103

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all

obviousness rejections set forth in this Office action:

> (a) A patent may not be obtained though the invention is not identically disclosed or described as set
> forth in section 102 of this title, if the differences between the subject matter sought to be patented and
> the prior art are such that the subject matter as a whole would have been obvious at the time the
> invention was made to a person having ordinary skill in the art to which said subject matter pertains.
> Patentability shall not be negatived by the manner in which the invention was made.

Claims 1, 3, 9-11 and 19-20 are rejected under 35 U.S.C. 103(a) as being

unpatentable over the book "Intermediate Accounting", (pages 499-521) (tenth

edition) in view of U.S. Patent No. 6,047,267 to Owens et al. and in further view of

U.S. Patent No. 2002/0082966 to O'Brien

Regarding claims 1, 9 and 19-20, Intermediate Accounting discloses classifying

an asset as capital or an expensed asset (page 518) comprising: selecting a minimum

capitalization value (page 518); receiving purchase data signifying the acquisition of an

asset (page 501; page 502); assigning a value of a model of said machine type (page

509); determining a machine type of the acquired asset (page 50; page 502); comparing

the value assigned to said machine type of the acquired asset to said minimum

capitalization value (page 509; page 514); if the value for the machine type of the

acquired asset is greater than or equal to said minimum capitalization value, classifying

the asset as a capital asset, and if the value of r the machine type of the acquired asset

is less than the minimum capitalization value, classifying the asset as an expensed

asset (page 518); wherein the instructions corresponding to item comprises weighting

said value of each model as a function of predicted purchasing trends of models of

machine type of said average calculation (weighted-average accumulated expenditures

page 505; pages 519-520 improvements and replacements); the value of the models

are derived from the manufacturer's base manufacturing cost (list price page 513); and

instructions for weighting weights said value of each model as a function of relative

volume of purchasing by said entity of said models (weighted-average accumulated

expenditures page 505; pages 519-520 improvements and replacements).

However, Intermediate Accounting does not explicitly disclose assigning with

respect to each of a plurality of machine types an average value of a model of said

machine type independent of a value of the acquired asset; the models of the machine

type; determining a value of the models as of a date that an asset of said machine type

as first purchased by said entity; calculating the average value of the models; wherein

said asset is at least one of computer hardware or computer software; and computer

readable product embodied on computer readable media readable by a computing

device.

Intermediate Accounting does disclose valuation of an asset (page 509). To

properly reflect cost, assets purchased on long-term contracts are accounted for at the

present value of the consideration exchanged between the contracting parties at the

date of the transaction ("Deferred Payment Contract" page 509).

O'Brien, on the other hand, teaches assigning with respect to each of a plurality

of machine types an average value of a model of said machine type independent of a

value of the acquired asset. O'Brien teaches a benchmark value which is a numerical

or financial value. The Numerical values can be aggregated, averaged, or otherwise

manipulated or processed. (Paragraph 162) The benchmark information system is

related to a particular asset against similar information for an entire group of similar

assets. The system provides users with the ability to define the group of assets

included in a particular analysis. (Paragraph 15) O'Brien further teaches benchmarking

pool assets which can be selected on the basis of a shared characteristic, a shared data

value for a particular characteristic (paragraph 159). Asset selection for benchmarking

purposes should hare some relevant characteristic or data value (paragraph 159). The

benchmark characteristics include the type of asset (the type or model) paragraph 16).

Furthermore, O'Brien teaches the models of the machine type (paragraph 37;

paragraphs 160-162; paragraphs 166-167); determining a value of the models

(paragraph 37; paragraphs 160-162; paragraphs 166-167), as of the date an asset of

said machine type was first purchased by said entity (the date of acquisition purchase;

paragraph 37); calculating the average value of the models (paragraph 37; paragraphs

160-162; paragraphs 166-167); and wherein said asset is at least one of computer

hardware or computer software (paragraph 3, a plurality of assets such as computers).

Therefore, it would have been obvious to one of ordinary skill in the art at the
time of the invention was made to modify the Intermediate Accounting, to include
assigning with respect to each of a plurality of machine types an average value of a
model of said machine type independent of a value of the acquired asset; the models of
the machine type; determining a value of the models; calculating the average value of
the models; and wherein said asset is at least one of computer hardware or computer
software, as taught by O'Brien, in order to automatically gather and analyze information
relating to the maintenance of a plurality of assets, so as to maximize pertinent and
industry wide data to facilitate increasingly informed purchasing decisions in the future
(O'Brien paragraph 2).

Owens, on the other hand, teaches a computer readable product embodied on
computer readable media readable by a computing device (col. 3, lines 14-18).

Therefore, it would have been obvious to one of ordinary skill in the art at the
time of the invention was made to modify the Intermediate Accounting, to include a
computer readable product embodied on computer readable media readable by a
computing device, as taught by Owens, in order to automatically gather and store
information.

Regarding claims 3 and 10-11, the combination of Intermediate Accounting and
Owens substantially discloses the claimed invention, however, the combination does
not disclose instructions for weighing the value of each model; and a data stream
containing the purchaser orders; and reading the machine type out of a data field in the
purchase order.

O'Brien, on the other hand, teaches instructions for weighing the value of each

model (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162;

paragraphs 163-167); a data stream containing the purchaser orders (paragraph 37;

paragraph 156; paragraph 158); and reading the machine type out of a data field in the

purchase order (paragraph 37; paragraph 156; paragraph 158).

Therefore, it would have been obvious to one of ordinary skill in the art at the

time of the invention was made to modify the combination, to include instructions for

weighing the value of each model; a data stream containing the purchaser orders; and

reading the machine type out of a data field in the purchase order, as taught by O'Brien,

in order to capture and retain information relating to cost and utilization of an asset in

order to facilitate better procurement and other business decisions (O'Brien, paragraph

5).

Response to Arguments

Applicant's arguments filed October 3, 2008 have been fully considered but they

are not persuasive.

Applicants remark that the O'Brien does not teach "that the average values of the

models are determined as of the date the purchasing entity first purchased an asset of

that model type (independent claims 1 and 9)".

The Examiner does not agree. O'Brien teaches a benchmark value which is a

numerical or financial value. The Numerical values can be aggregated, averaged, or

otherwise manipulated or processed. (Paragraph 162) The benchmark information

system is related to a particular asset against similar information for an entire group of

similar assets. The system provides users with the ability to define the group of assets included in a particular analysis. (Paragraph 15) O'Brien further teaches benchmarking pool assets which can be selected on the basis of a shared characteristic, a shared data value for a particular characteristic (paragraph 159). Asset selection for benchmarking purposes should have some relevant characteristic or data value (paragraph 159). The benchmark characteristics include the type of asset (the type or model) paragraph 16). Further O'Brien teaches a recording which is created for each individual asset containing identification and acquisition information. The acquisition information includes the type and date of acquisition of the asset. (Paragraph 37)

Such benchmark value which is a numerical or financial value; numerical values can be aggregated, averaged, or otherwise manipulated or processed; benchmark information system is related to a particular asset against similar information for an entire group of similar assets; benchmarking pool assets which can be selected on the basis of a shared characteristic, a shared data value for a particular characteristic; asset selection for benchmarking purposes should have some relevant characteristic or data value; and acquisition information includes the type and date of acquisition of the asset arte considered 'the average values of the models are determined as of the date the purchasing entity first purchased an asset of that model type ".

Applicants remark that O'Brien does not teach "that the assets are computer hardware and/or software (independent claims 1 and 9)".

The Examiner does not agree. O'Brien teaches benchmarking assets which includes computers.

Such computers are considered computer hardware or software.

Applicants remark that the book Intermediate Accounting does not teach "that, in calculating the average value of certain models of the machine type, the weighting is a function of predicted purchasing trends of models of that machine type (independent claims 1 and 9)".

The Examiner does not agree. The book discloses weighted-average accumulated expenditures which is determined during the qualification of an asset during a period (page 505). Further, the book discloses the replacement or substitution of an asset by comparing the types of expenditures or value to substitute the asset. The accounting expenditures is determined based on the substitution approach, capitalization the new cost, and charging to accumulated depreciation (pages 519-520). Moreover, the book discloses average cost method which prices items in the inventory on the basis of the average cost of all similar goods available during the period. The book also discloses a weighted-average method is used by accounting for an ending inventory and cost of goods sold during a period. (Page 407)

Such weighted-average accumulated expenditures which is determined during the qualification of an asset during a period; the replacement or substitution of an asset by comparing the types of expenditures or value to substitute the asset which include substitution approach, capitalization the new cost, and charging to accumulated depreciation; average cost of similar goods; and weighted average are considered "calculating the average value of certain models of the machine type, the weighting is a function of predicted purchasing trends of models of that machine type".

Applicants remark that the book Intermediate Accounting does not teach "the value of the models used in the calculations are derived from the manufacturer's based manufacturing cost for said model (independent claims 1 and 9)".

The Examiner does not agree. The book teaches the list price. List price is usually the manufacturer's suggested retail price of a product.

Such list price is considered "the value of the models used in the calculations are derived from the manufacturer's based manufacturing cost for said model".

Applicants remark that the book Intermediate Accounting does not teach "that the instructions for weighting weights said value of each model as a function of relative volume of purchasing by said entity of said models (dependent claims 19 and 20)."

The Examiner does not agree. The book discloses average cost method which prices items in the inventory on the basis of the average cost of all similar goods available during the period. The book also discloses a weighted-average method is used by accounting for an ending inventory and cost of goods sold during a period. (Page 407)

Such average cost and weighted-average method are considered "instructions for weighting weights said value of each model as a function of relative volume of purchasing by said entity of said models".

Conclusion

THIS ACTION IS MADE FINAL. Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE

MONTHS from the mailing date of this action. In the event a first reply is filed within

TWO MONTHS of the mailing date of this final action and the advisory action is not

mailed until after the end of the THREE-MONTH shortened statutory period, then the

shortened statutory period will expire on the date the advisory action is mailed, and any

extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of

the advisory action. In no event, however, will the statutory period for reply expire later

than SIX MONTHS from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the

examiner should be directed to MARISSA THEIN whose telephone number is (571)272-

6764. The examiner can normally be reached on M-F 8:00-5:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's

supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for

the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the

Patent Application Information Retrieval (PAIR) system. Status information for

published applications may be obtained from either Private PAIR or Public PAIR.

Status information for unpublished applications is available through Private PAIR only.

For more information about the PAIR system, see http://pair-direct.uspto.gov. Should

you have questions on access to the Private PAIR system, contact the Electronic

Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a

USPTO Customer Service Representative or access to the automated information

system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/M. T./
Examiner, Art Unit 3627
January 5, 2009

/F. Ryan Zeender/

Supervisory Patent Examiner, Art Unit 3627